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**IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE DISTRICT OF UTAH**

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In re:

JEFFREY N ABRAMS AND MARCELA  
ABRAMS,

Debtor(s).

Bankr. Case No. 24-26606

Chapter 7

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**TRUSTEE'S DIRECTIVE TO DEBTOR(S) REGARDING TURNOVER OF  
2024 TAX RETURNS AND TAX REFUNDS**

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*Michael F. Thomson, Chapter 7 Trustee, issues this Directive pursuant to Sections 521 & 542 of the United States Bankruptcy Code, Rule 4002 of the Federal Rules of Bankruptcy Procedure, and the Bankruptcy Court's Local Rule of Practice 4002-1. This is a request by the Trustee pursuant to 11 U.S.C. Section 521(f) and supplements the Directive made at your meeting of creditors. These provisions require you to cooperate with the Trustee and turn over the property as instructed in this Directive.*

**YOU ARE DIRECTED AND INSTRUCTED BY THE TRUSTEE TO TAKE BOTH OF THE FOLLOWING ACTIONS:**

1. **TURN OVER TAX RETURNS:** *Immediately upon filing with the taxing authorities, please turn over complete, signed copies of the 2024 Federal and State Tax Returns you filed with the taxing authorities. Documents will not be returned to you, so send copies and keep the originals for your files. The Tax Returns may be (a) emailed to: thomsonm@gtlaw.com; or (b) mailed to: Michael F. Thomson, Chapter 7 Trustee, c/o Greenberg Traurig, LLP, 222 South Main Street, Suite 1730, Salt Lake City, Utah 84101.*

2. **TURN OVER TAX REFUNDS:** *Immediately upon receiving any Federal or State tax refunds, via check or otherwise, please turn over to the Trustee all tax refunds that belong to the bankruptcy estate. Tax refunds belonging to the bankruptcy estate should be turned over to the Trustee via certified funds, made payable to Michael F. Thomson, Chapter 7 Trustee, and delivered by hand or by mail to Michael F. Thomson, Chapter 7 Trustee, c/o Greenberg Traurig, LLP, 222 South Main Street, Suite 1730, Salt Lake City, Utah 84101.*

**YOUR FAILURE TO COMPLY WITH THIS DIRECTIVE MAY RESULT IN A LAWSUIT BEING FILED AGAINST YOU TO DENY OR REVOKE YOUR BANKRUPTCY DISCHARGE, AND MAY RESULT IN THE ENTRY OF A MONETARY JUDGMENT AGAINST YOU, A FINDING OF CONTEMPT, AND THE IMPOSITION OF SANCTIONS.**

*IF YOU ARE REPRESENTED BY AN ATTORNEY, YOUR ATTORNEY HAS RECEIVED THIS DOCUMENT. PLEASE CONTACT YOUR ATTORNEY IF YOU HAVE ANY QUESTIONS OR CONCERNS.*

DATED this 31st day of December 2024.

/s/ Michael F. Thomson

Michael F. Thomson, Chapter 7 Trustee  
222 South Main Street, Suite 1730  
Salt Lake City, Utah 84101  
thomsonm@gtlaw.com